

Form F-66 (IA-2) (7-3-2017)					
<div>STATE OF IOWA</div> <div>2017</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2017</div>		<div>16204200100000</div> <div>City of Ackley</div> <div>208 State Street</div> <div>Ackley, IA 50601</div>			
CITY OF <u> ACKLEY </u> , IOWA					
DUE: December 1, 2017		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		669,739		669,739	669,485
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		669,739		669,739	669,485
Delinquent property taxes		0		0	
TIF revenues		74,126		74,126	78,600
Other city taxes		186,114	0	186,114	174,312
Licenses and permits		24,302	0	24,302	22,778
Use of money and property		32,527	0	32,527	93,327
Intergovernmental		294,395	0	294,395	232,027
Charges for fees and service		369,782	874,423	1,244,205	1,211,469
Special assessments		0	2,700	2,700	4,253
Miscellaneous		64,633	6,127	70,760	74,870
Other financing sources		1,102,642	163,884	1,266,526	864,367
Total revenues and other sources		2,818,260	1,047,134	3,865,394	3,425,488
Expenditures and Other Financing Uses					
Public safety		797,106	0	797,106	797,507
Public works		339,394	0	339,394	387,188
Health and social services		2,500	0	2,500	2,500
Culture and recreation		197,780	0	197,780	210,439
Community and economic development		65,547	0	65,547	266,450
General government		132,592	0	132,592	188,433
Debt service		259,661	0	259,661	259,404
Capital projects		858,460	0	858,460	970,496
Total governmental activities expenditures		2,653,040	0	2,653,040	3,082,417
Business type activities		0	566,853	566,853	815,606
Total ALL expenditures		2,653,040	566,853	3,219,893	3,898,023
Other financing uses, including transfers out		237,775	163,884	401,659	
Total ALL expenditures/And other financing uses		2,890,815	730,737	3,621,552	3,898,023
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-72,555	316,397	243,842	-472,535
Beginning fund balance July 1, 2016		1,568,280	287,470	1,855,750	1,855,750
Ending fund balance June 30, 2017		1,495,725	603,867	2,099,592	1,383,215
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2017		Amount - Omit cents	Indebtedness at June 30, 2017		Amount - Omit cents
General obligation debt	\$ 1,155,000	Other long-term debt		\$ 77,521	
Revenue debt	\$ 40,000	Short-term debt		\$ 0	
TIF Revenue debt	\$ 0				
		General obligation debt limit		\$ 3,031,809	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/29/17	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Kelly DeBerg			641	847-3332	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/21/2017	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF ACKLEY					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	358,320	131,186		180,233			669,739			669,739	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	358,320	131,186		180,233	0		669,739		T01	669,739	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	358,320	131,186		180,233	0	0	669,739			669,739	6			
7	TIF revenues			74,126				74,126		T01	74,126	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	9,547	3,505		4,508			17,560		T15	17,560	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		168,554					168,554		T09	168,554	14			
15	TOTAL OTHER CITY TAXES	9,547	172,059	0	4,508	0	0	186,114	0		186,114	15			
16	Section B - LICENSES AND PERMITS	24,302						24,302		T29	24,302	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	6,048				2,557		8,605		U20	8,605	18			
19	Rents and royalties	22,722						22,722		U40	22,722	19			
20	Other miscellaneous use of money and property	1,200						1,200		U20	1,200	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	29,970	0	0	0	2,557	0	32,527	0		32,527	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		197,264					197,264		C46	197,264	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,263						2,263		C89	2,263	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	11,091	4,072	750	5,355			21,268		C89	21,268	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	13,354	201,336	750	5,355	0	0	220,795	0		220,795	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	19,537						19,537		D89	19,537	64
65	Township contributions	100						100		D89	100	65
66	Fire/EMT service	53,963						53,963		D89	53,963	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	73,600	0	0	0	0	0	73,600	0		73,600	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	86,954	201,336	750	5,355	0	0	294,395	0		294,395	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	411,503	A91	411,503	73
74	Sewer							0	357,017	A80	357,017	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	215,081						215,081		A81	215,081	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	95,940	A80	95,940	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	608						608		A89	608	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	121,877						121,877		A89	121,877	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	375						375		A03	375	98
99	Library charges	915						915		A89	915	99
100	Park, recreation, and cultural charges	15,930						15,930		A61	15,930	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	14,996						14,996	9,963		24,959	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	369,782	0	0	0	0	0	369,782	874,423		1,244,205	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0	2,700	U01	2,700	106
107	Section G - MISCELLANEOUS											107
108	Contributions	50,668						50,668		U99	50,668	108
109	Deposits and sales/fuel tax refunds	5,049						5,049	6,110	U99	11,159	109
110	Sale of property and merchandise	7,592						7,592	17	U11	7,609	110
111	Fines	1,324						1,324		U30	1,324	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	64,633	0	0	0	0	0	64,633	6,127		70,760	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	943,508	504,581	74,876	190,096	2,557	0	1,715,618	883,250		2,598,868	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	6,190						6,190		NR	6,190	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	23,000				835,677		858,677		NR	858,677	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	17,072			91,515	129,188		237,775	163,884		401,659	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	46,262	0	0	91,515	964,865	0	1,102,642	163,884		1,266,526	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	989,770	504,581	74,876	281,611	967,422	0	2,818,260	1,047,134		3,865,394	132
133												133
134	Beginning fund balance July 1, 2016	303,250	-8,917	-379,874	-21,950	1,617,171	58,600	1,568,280	287,470		1,855,750	134
135												135
	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,293,020	495,664	-304,998	259,661	2,584,593	58,600	4,386,540	1,334,604		5,721,144	136
136												137
137												138
138												139
139												140
140												141
141												142
142												143
143												144
144												145
145												146
146												147
147												148
148												149
149												150
150												151
151												152
152												153
153												154
154												155
155												156
156												157
157												158
158												159
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	231,788	38,249					270,037		E62	270,037	2
3	Purchase of land and equipment	23,000						23,000		G62	23,000	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	34,491	1,032					35,523		E24	35,523	13
14	Purchase of land and equipment	333,224						333,224		G24	333,224	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	122,899	12,318					135,217		E32	135,217	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	105						105		E32	105	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	745,507	51,599		0	0	0	797,106			797,106	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ACKLEY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation		139,738					139,738		E44	139,738	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction							0		F44	0	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation		30,022					30,022		E44	30,022	48			
49	Traffic control safety — Current operation							0		E44	0	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation		6,795					6,795		E44	6,795	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation							0		E81	0	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation	6,266						6,266		E01	6,266	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation	156,573						156,573		E81	156,573	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation							0		E89	0	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	162,839	176,555		0	0	0	339,394			339,394	80			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ACKLEY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section C — HEALTH AND SOCIAL SERVICES											81				
82	Welfare assistance — Current operation							0		E79	0	82				
83	Purchase of land and equipment							0		G79	0	83				
84	City hospital — Current operation							0		E36	0	84				
85	Purchase of land and equipment							0		G36	0	85				
86	Construction							0		F36	0	86				
87	Payments to private hospitals — Current operation							0		E36	0	87				
88	Health regulation and inspections — Current operation							0		E32	0	88				
89	Purchase of land and equipment							0		G32	0	89				
90	Construction							0		F32	0	90				
91	Water, air, and mosquito control — Current operation	2,500						2,500		E32	2,500	91				
92	Purchase of land and equipment							0		G32	0	92				
93	Construction							0		F32	0	93				
94	Community mental health — Current operation							0		E32	0	94				
95	Purchase of land and equipment							0		G32	0	95				
96	Construction							0		F32	0	96				
97	Other health and social services — Current operation							0		E79	0	97				
98	Purchase of land and equipment							0		G79	0	98				
99	Construction							0		F79	0	99				
100								0			0	100				
101								0			0	101				
102								0			0	102				
103	TOTAL HEALTH AND SOCIAL SERVICES	2,500	0		0	0	0	2,500			2,500	103				
104												104				
105												105				
106												106				
107												107				
108												108				
109												109				
110												110				
111												111				
112												112				
113												113				
114												114				
115												115				
116												116				
117												117				
118												118				
119												119				
120												120				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	66,419	7,836					74,255		E52	74,255	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	838						838		E61	838	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	28,270	444					28,714		E61	28,714	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	45,812	1,612					47,424		E61	47,424	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,076						4,076		E03	4,076	133
134	Purchase of land and equipment							3,992		G03	3,992	134
135	Community center, zoo, marina, and auditorium	2,388						2,388		E61	2,388	135
136	Other culture and recreation	36,093						36,093		E61	36,093	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	187,888	9,892		0	0	0	197,780			197,780	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	11,816						11,816		E89	11,816	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,053		35,000				36,053		E89	36,053	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		2,381					2,381		E50	2,381	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,471						1,471		E29	1,471	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			13,826				13,826		E89	13,826	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	14,340	2,381	48,826	0	0	0	65,547			65,547	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,647	581					7,228		E29	7,228	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,164	687					29,851		E23	29,851	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	20,725						20,725		E25	20,725	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	40,732						40,732		E31	40,732	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	30,890						30,890		E89	30,890	171
172	Other general government — Current operation	3,166						3,166		E89	3,166	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	131,324	1,268	0	0	0	0	132,592			132,592	176
177	Section G — DEBT SERVICE				259,661			259,661			259,661	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	259,661	0	0	259,661			259,661	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2016A GO Street/RISE/Fr Bridge/Lib Sidewalk/Pool/City Hall					837,415		837,415			837,415	184
185	2017 South Butler Street Project					19,545		19,545			19,545	185
186	City Building Restore					1,500		1,500			1,500	186
187	Subtotal Regular Capital Projects	0	0		0	858,460	0	858,460			858,460	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	858,460	0	858,460			858,460	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,244,398	241,695	48,826	259,661	858,460	0	2,653,040			2,653,040	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								216,772	E91	216,772	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							157,654		E80	157,654	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								11,819	E80	11,819	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ACKLEY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								52,951		52,951	242
243	Enterprise Capital Projects								127,657		127,657	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								566,853		566,853	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,244,398	241,695	48,826	259,661	858,460	0	2,653,040	566,853		3,219,893	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	34,554	203,221					237,775	163,884		401,659	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	34,554	203,221	0	0	0	0	237,775	163,884		401,659	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,278,952	444,916	48,826	259,661	858,460	0	2,890,815	730,737		3,621,552	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						58,600	58,600			58,600	263
264	Restricted		51,065					51,065			51,065	264
265	Committed					1,726,133		1,726,133			1,726,133	265
266	Assigned							0			0	266
267	Unassigned	13,751		-353,824				-340,073			-340,073	267
268	Total Governmental	ERROR!	ERROR!	-353,824	0	1,726,133	58,600	ERROR!			ERROR!	268
269	Proprietary								603,867		603,867	269
270	Total ending fund balance June 30, 2017	14,068	50,748	-353,824	0	1,726,133	58,600	1,495,725	603,867		2,099,592	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,293,020	495,664	-304,998	259,661	2,584,593	58,600	4,386,540	1,334,604		5,721,144	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF ACKLEY	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>					
Purpose		Amount paid to other local governments		Purpose	
Correction.....		M05 \$		Highways.....	
Health.....		M32		All other.....	
Highways.....		M44		L44 \$	
Transit subsidies.....		M94		L89 \$	
Libraries.....		M52			
Police protection.....		M62 1,000			
Sewerage.....		M80			
Sanitation.....		M81 59,987			
All other.....		M89 \$			

Part IV		SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.			
		Amount - Omit cents	
Total salaries and wages paid.....		Z00 \$	465,794

Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	
2. Sewer utility	19U 480,000	29U	39U 175,000	49U 305,000	49U	49U	49U	189	11,200
3. Electric utility	19U	29U	39U	49U	49U	49U		192	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189	
10. Essential Purpose Corp.	19U	29U 23,000	39U 8,000	49U 15,000	49U	49U	49U	189	510
11. Essential Purpose Corp.	19U	29U 835,000	39U	49U 835,000	49U	49U	49U	189	15,549
12. Sewer utility	19U 60,000	29U	39U 20,000	49U	49U	49U 40,000	49U	189	3,000
13. Capital Leases	19U 155,572	29U	39U 78,051	49U	49U	49U	49U 77,521	189	5,801
14.	19U	29U	39U	49U	49U	49U	49U	189	
Total long-term debt	695,572	858,000	281,051	1,155,000	0	40,000	77,521		36,060
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2016				61V \$					
Outstanding as of JUNE 30, 2017				64V \$	0				

Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents	
Actual valuation -- January 1, 2015		\$	60,636,171
			x .05 = \$
			3,031,809

Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017	
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)
			all other funds (d)
			Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61 2,099,592
			2,099,592
REMARKS		1/98	